



Post-Session Legislative Summary

HEA 1125 was signed into law on March 24, 2008

Indiana Code

Added IC 6-6-5.1:
Effective January 1, 2009

*Non-code section 61:
Effective January 1, 2009

*Non-code section 60:
Effective January 1, 2009
(Expires January 1, 2012)

*Non-code section 61:
Effective January 1, 2009

*Non-code section 61:
Effective January 1, 2009

*Non-code section 68:
Effective January 1, 2007
(Retroactive) (Expires
January 1, 2009)

*Non-code section 68:
Effective January 1, 2007
(Retroactive) (Expires
January 1, 2009)

*Non-code section 69:
Effective Upon Passage
(Expires January 1, 2011.)

HEA 1125

Removes RV's and campers from property taxation so that owners can instead pay an excise tax allowing for one-stop shopping at the BMV:

1. Recreational vehicles and truck campers are subject to an excise tax instead of the property tax on personal property.
2. Excludes other nonbusiness personal property (other than mobile homes) from the definition of taxable personal property.
3. Permits the DLGF to adjust levies in 2010 to adjust for the effect of the elimination of property taxes on recreational vehicles and truck campers.
4. Permits the DLGF to adjust levies in 2011 to adjust for the effect of the elimination of property taxes on other nonbusiness personal property.
5. Permits taxing units to apply for an excessive levy in 2010 to mitigate the effect of the elimination of property taxes on other nonbusiness personal property.

Levy Appeals:

- Allows a civil taxing unit or school corporation to file a late excessive levy appeal based on a revenue shortfall that resulted from erroneous assessed valuation figures for property taxes payable in 2007.
- Provides that the following do not apply in the county if an appeal is allowed: (A) The deadline for the DLGF to certify budgets, tax rates, and tax levies. (B) The deadline for mailing tax statements. (C) The standard tax due dates.
- Authorizes a property tax levy appeal to the DLGF by the Honey Creek fire protection district in Vigo County.

Under current law, RVs, truck campers & other recreational vehicles are assessed as non-business personal property. Taxpayers must list this property on an individual owned property tax return filed with the township assessor.

Other provisions:

*Non-code section 72:
Effective January 1, 2003
(Retroactive)

- Allows a church or religious society that meets certain requirements and that failed to timely file an application for property tax exemption for the 2003, 2004, and 2005 assessment dates to file retroactively for and be granted the exemption.

*Non-code section 75:
Effective January 1, 2008
(Expires July 1, 2009)

- Allows certain taxpayers to claim interstate commerce exemptions for certain inventory for the 2004, 2005, and 2006 assessment dates by filing amended returns before March 1, 2008. Provides that the amended returns are considered to have been timely filed.

*Non-code section 76:
Effective January 1, 2003
(Retroactive)

- Adds a provision describing the legislative intent with regard to the 2003 enactment of certain personal property assessment procedures affecting integrated steel mills and the oil refining and petrochemical industry.

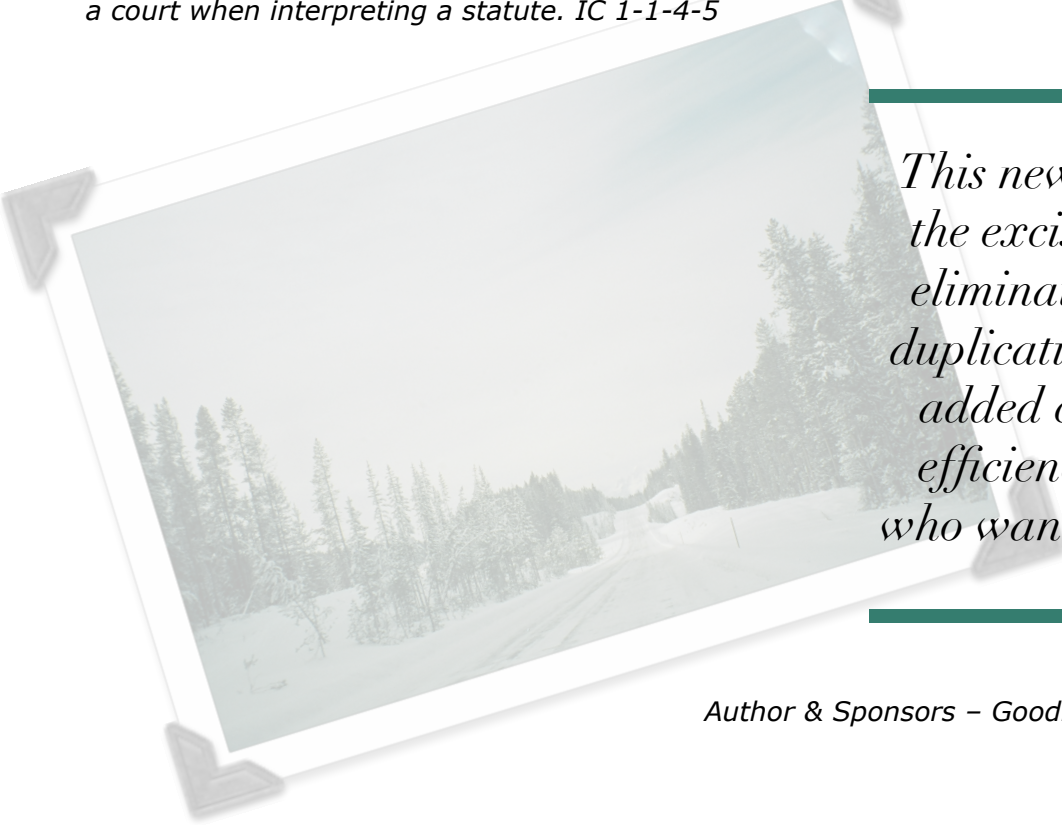
Added: IC 6-1.1-21.4:
Effective Upon Passage

- Authorizes certain common school fund and rainy day fund loans.

*Non-code section 83:
Effective Upon Passage

- Authorizes the auditor or treasurer of Marion County to mail refunds and reconciling statements for property taxes first due and payable in 2007 in the same envelope.

**A 'Non-code' section is one which, though enacted with a piece of legislation, is not codified within the Indiana Code. Such 'non-code' provisions, though uncoded, are appropriately considered by a court when interpreting a statute. IC 1-1-4-5*



This new law streamlines the excise tax process by eliminating unnecessary duplication and providing added convenience and efficiency for taxpayers who want to “hit the road.”

Author & Sponsors – Goodin, Kenley, Dillon